

GENERAL LEDGER

ACCOUNT *Cash*

ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			18 3 0 0 00	
	30	17	28 7 9 8 00		47 0 9 8 00	
	30	17		15 6 1 7 00	31 4 8 1 00	

ACCOUNT *Accounts Receivable*

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			8 4 7 0 00	
	30	17	4 8 5 1 00		13 3 2 1 00	
	30	17		8 4 7 0 00	4 8 5 1 00	

ACCOUNT *Supplies—Office*

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			3 6 8 0 00	
	3	17	8 0 00		3 7 6 0 00	
	28	17	6 4 00		3 8 2 4 00	

ACCOUNT *Supplies—Store*

ACCOUNT NO. 1160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			4 2 6 0 00	
	28	17	7 6 00		4 3 3 6 00	

ACCOUNT *Prepaid Insurance*

ACCOUNT NO. 1170

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			1 5 6 0 00	
	18	17		5 0 00	1 5 1 0 00	

ACCOUNT *Accounts Payable*

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓				10 5 5 5 00
	30	17	12 2 3 5 00		1 6 8 0 00	
	30	17		12 8 3 0 00		11 1 5 0 00

GENERAL LEDGER

ACCOUNT *Sales Tax Payable*

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓				1 2 3 5 00
	30	17		1 1 9 9 00		2 4 3 4 00

ACCOUNT *Diane Engler, Drawing*

ACCOUNT NO. 3120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			8 0 0 0 00	
	1	17	1 0 0 0 00		9 0 0 0 00	

ACCOUNT *Paul Sisco, Drawing*

ACCOUNT NO. 3140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			8 3 4 0 00	
	1	17	1 0 0 0 00		9 3 4 0 00	
	21	17	9 6 0 0 00		10 3 0 0 00	

ACCOUNT *Sales*

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓				172 4 2 0 00
	30	17		23 9 8 0 00		196 4 0 0 00

ACCOUNT *Purchases*

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			96 5 0 0 00	
	21	17		9 6 0 0 00	95 5 4 0 00	
	30	17	12 8 3 0 00		108 3 7 0 00	

ACCOUNT *Advertising Expense*

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Sept.	1 Balance	✓			1 8 6 0 00	
	28	17	1 1 5 0 00		1 9 7 5 00	